



Book	Policy Manual
Section	600 Finances
Title	Tax Collection
Code	606
Status	First Reading
Adopted	August 8, 2006
Last Revised	December 9, 2014

### **Authority**

Real estate and per capita taxes provided for in the School Code shall be collected by the elected tax collector, who shall be properly bonded during the term of office.[\[1\]](#)[\[2\]](#)[\[3\]](#)

All other taxes shall be collected by the elected and properly bonded tax collector or cooperative agency with other units of local government or school district tax office.[\[4\]](#)[\[5\]](#)

### **Delegation of Responsibility**

All taxes shall be collected and remitted to the district tax office with a report detailing the sources of tax revenues.

The Board Secretary shall be responsible to ascertain that a tax collector is properly bonded and shall submit information on estimated collection required to set proper bond.[\[6\]](#)[\[2\]](#)

All monies received from the tax collectors shall be deposited on the day of receipt or as soon as possible, and all receipts shall be supported by documentary evidence.

In the absence of an elected tax collector, real estate taxes are collected by and accounted for by district staff at the administrative office. This staff member is individually bonded. District tax payments may be remitted online, in person, or via U.S. mail to the designated lockbox. Instructions for remittance are outlined on the district website.

## **Delinquent Taxes**

All delinquent school taxes so certified to the Board by any school tax collector or district staff shall be collected by the Tax Claim Bureau or an independent third party collector, as provided by law.[\[7\]](#)

Collectors of delinquent school taxes, so appointed, independent third party delinquent tax collectors, so appointed, shall give bond in the same manner as required of the original tax collectors, and shall be paid such compensation as established by the Board.

Every such collector of delinquent taxes shall be responsible and account to the Superintendent or designee, and eventually to the Board, for all such taxes collected by him/her in like manner and in accordance with existing laws pertaining to school tax collection.

Legal

1. 24 P.S. 683

2. 24 P.S. 684

3. Pol. 605

4. 53 P.S. 6924.313

5. 53 P.S. 6926.322

6. 24 P.S. 433

7. 24 P.S. 686

24 P.S. 439

53 P.S. 6924.101 et seq

53 P.S. 6926.301 et seq